

“Exhibit M-13”

STATEMENT OF ACCOUNT

RAY QUINNEY & NEBEKER

A PROFESSIONAL CORPORATION

ATTORNEYS AT LAW

POST OFFICE BOX 45385

SALT LAKE CITY, UTAH 84145-0385

TELEPHONE (801) 532-1500

FACSIMILE NO. (801) 532-7543

FEDERAL TAX ID NO. 87-0350651

Debtor USA Commercial Mortgage Co., et al.
Thomas J. Allison 4484 South Pecos Road
Las Vegas, NV 89121

March 20, 2007
Invoice No. 359466

For Legal Services Rendered Through February 28, 2007

Thomas J. Allison

Matter No. 34585-00015

Travel Time

02/06/07 P Hunt	4.00	Travel Salt Lake City to Las Vegas for hearing (4.0).
02/06/07 A Jarvis	4.00	Travel from Salt Lake City to Las Vegas for hearing.
02/07/07 P Hunt	4.00	Travel from Las Vegas to Salt Lake City.
02/07/07 A Jarvis	.50	Travel to court.
02/07/07 A Jarvis	.50	Travel from court to company.
02/07/07 A Jarvis	.50	Travel to court for Tree Moss hearing.
02/07/07 A Jarvis	4.00	Travel from Las Vegas to Salt Lake City after hearings.
02/08/07 P Hunt	4.50	Travel from Salt Lake City to Las Vegas for hearing (4.5).
02/08/07 A Jarvis	4.50	Travel from Salt Lake City to Las Vegas for hearing.
02/09/07 P Hunt	5.60	Travel from Las Vegas to Salt Lake City for hearing (flight delay) (5.6).
02/09/07 A Jarvis	.50	Travel to court for hearing.

Client No. 34585
Debtor USA Commercial Mortgage Co., et al.

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02/09/07 A Jarvis	5.60	Travel from Las Vegas to Salt Lake City after hearing (flight delay).
02/12/07 A Jarvis	3.00	Travel from Salt Lake City to Las Vegas for meeting with Compass.
02/12/07 A Jarvis	3.50	Travel from Las Vegas to Salt Lake City after meeting.
02/12/07 D Monson	6.00	Travel to Las Vegas and return travel to Salt Lake (6.0).
02/13/07 P Hunt	5.50	Travel from Salt Lake City to Las Vegas (delay - lost luggage) (5.5).
02/13/07 A Jarvis	5.50	Travel from Salt Lake City to Las Vegas for hearings (delay - lost luggage).
02/14/07 P Hunt	4.50	Travel from Las Vegas to Salt Lake City.
02/14/07 A Jarvis	.50	Travel to court for hearings.
02/14/07 A Jarvis	.50	Travel after court to deposition.
02/15/07 A Jarvis	.50	Travel to court for hearings.
02/15/07 A Jarvis	.50	Travel from court to company.
02/15/07 A Jarvis	3.50	Travel from Las Vegas after hearings.
02/15/07 S Strong	4.20	Travel from SLC to LAS (flight delay in SLC and ground transportation delay in LAS) (4.2).
02/16/07 S Strong	3.80	Return travel from LAS to SLC (3.8).
02/19/07 E Monson	4.70	Travel from Salt Lake City to Las Vegas for meeting.
02/19/07 S Strong	3.70	Travel from SLC to Las Vegas for meetings with UCC and transition work (3.7).
02/20/07 A Jarvis	3.50	Travel from Salt Lake City to Las Vegas for meetings, deposition of client.
02/20/07 S Strong	2.20	Return travel from LAS to SLC (nonworking portion of travel) (2.2).
02/21/07 A Jarvis	3.50	Travel from Las Vegas to Salt Lake City.

Client No. 34585
Debtor USA Commercial Mortgage Co., et al.

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02/21/07 E Monson	4.30 Travel from Las Vegas back to Salt Lake City.
02/25/07 E Monson	4.50 Travel to Las Vegas from Salt Lake City.
02/26/07 M Pugsley	6.00 Travel to Las Vegas for depositions and return (6.0).
02/27/07 E Monson	2.30 Travel to Las Vegas from Salt Lake City.
02/28/07 P Hunt	5.50 Travel from Salt Lake City to Las Vegas for March 1, 2007 hearings (delay - lost luggage) (5.5).
02/28/07 A Jarvis	5.50 Travel to Las Vegas for hearing (delay - lost luggage).
02/28/07 E Monson	4.00 Travel back to Salt Lake City from Las Vegas.

TOTAL FOR LEGAL SERVICES RENDERED

\$20,375.25

“Exhibit M-14”

STATEMENT OF ACCOUNT

RAY QUINNEY & NEBEKER

A PROFESSIONAL CORPORATION

ATTORNEYS AT LAW

POST OFFICE BOX 45385

SALT LAKE CITY, UTAH 84145-0385

TELEPHONE (801) 532-1500

FACSIMILE NO. (801) 532-7543

FEDERAL TAX ID NO. 87-0350651

Debtor USA Commercial Mortgage Co., et al.
Thomas J. Allison 4484 South Pecos Road
Las Vegas, NV 89121

March 20, 2007
Invoice No. 359467

For Legal Services Rendered Through February 28, 2007

Thomas J. Allison

Matter No. 34585-00017

Regulatory Matters

02/02/07 K Cassett	.90	Continue indexing documents for production.
02/05/07 M Pugsley	2.00	Work with client to prepare for meeting with U.S. Attorneys Office (1.5); pull retention letters and review file (.5).
02/05/07 K Cassett	.60	Final meeting with vendor regarding document imaging and production to FTI.
02/12/07 A Jarvis	.20	Correspondence on governmental issues.
02/28/07 M Pugsley	4.20	Work on wrap-up issues (2.7); correspondence with C. Harvick and T. Prichard regarding SEC database (1.5).

TOTAL FOR LEGAL SERVICES RENDERED

\$1,943.00

“Exhibit M-15”

STATEMENT OF ACCOUNT

RAY QUINNEY & NEBEKER

A PROFESSIONAL CORPORATION

ATTORNEYS AT LAW

POST OFFICE BOX 45385

SALT LAKE CITY, UTAH 84145-0385

TELEPHONE (801) 532-1500

FACSIMILE NO. (801) 532-7543

FEDERAL TAX ID NO. 87-0350651

Debtor USA Commercial Mortgage Co., et al.
Thomas J. Allison 4484 South Pecos Road
Las Vegas, NV 89121

March 20, 2007
Invoice No. 359470

For Legal Services Rendered Through February 28, 2007

Thomas J. Allison

Matter No. 34585-00021

Unsecured Creditors Committee Relations

02/01/07 A Jarvis	.10 Draft memorandum to committees regarding revised motion to dismiss, open issues for discussion.
02/01/07 A Jarvis	.20 Conference call with Committees regarding motion to dismiss, plan and closing issues.
02/01/07 S Strong	.20 Participate in conference call with committees' and debtors' professionals regarding appellate issues and sale closing issues (.8).
02/02/07 A Jarvis	.33 Committee call.
02/02/07 S Strong	.32 Participate in telephone conference with committees and debtors professionals regarding pending appeals, loan servicing issues, sale closing issues, and transition issues (1.3).
02/06/07 A Jarvis	.40 Conference call with UCC regarding Colt loans.
02/06/07 A Jarvis	.17 Conference call with Committees regarding transition plan, appeals.
02/06/07 A Jarvis	.40 Conference call with Diversified Committee and UCC regarding Colt loans (.8).

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02/06/07 S Strong	.18 Participate in conference call with committees and debtors counsel regarding pending appeals, pending asset sale, and transition issues (.7).
02/07/07 A Jarvis	.07 Draft memo to committees regarding status of discussion with Compass, lease issues.
02/08/07 A Jarvis	.10 Response to inquiry by R. Charles about motion to enforce settlement.
02/11/07 A Jarvis	.20 Conference call with Committees regarding licensing, closing issues.
02/11/07 S Strong	.20 Participate in conference call with debtors and committees professionals regarding closing pending sale to Compass (.8).
02/13/07 A Jarvis	.15 Conference call with Committees regarding licensing, purchase price adjustment issues.
02/13/07 A Jarvis	.35 Telephone conference with Diversified Committee and UCC regarding Colt loans.
02/19/07 A Jarvis	.05 Correspondence on calls with Committees on Compass closing, 1142 motion.
02/19/07 E Monson	2.30 Meet with T. Allison and S. C. Strong to prepare for meeting with DTDFC and UCC (.4); meet with UCC and DTDFC to go over transition issues (3.4); post meeting discussions with client (.8).
02/20/07 A Jarvis	1.00 Meet with UCC and Diversified Committee and with client regarding transition issues.
02/20/07 S Strong	1.25 Participate in meeting at USACM offices with R. Charles, G. Berman, Diamond McCarthy firm lawyers, other UCC professionals, Diversified professionals, T. Allison regarding transition and post-effective-date issues (2.5).
02/21/07 A Jarvis	.33 Conference call with Committees regarding new motion to stay, 1142 motion.

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02/21/07 S Strong	.32 Participate in teleconference with committees and debtors professionals regarding LPGs new motion for stay pending appeal, draft of second motion regarding Plan implementation, and other transition issues (1.3).
02/23/07 A Jarvis	.12 Conference call with Committees on response to motion to stay.
02/23/07 A Jarvis	.30 Further correspondence on Colt Gateway payoff negotiations with Fertitta.
02/23/07 A Jarvis	.30 Draft new letter to B. Bullard regarding payoff proposal on Colt Gateway loan.
02/23/07 A Jarvis	.05 Correspondence with committees on Colt payoff (.2).
02/23/07 A Jarvis	.05 Correspondence with committees on letter to Tabas on Colt loan (.2).
02/23/07 A Jarvis	.10 Correspondence with committees regarding outside date for financing in Colt Gateway (.4).
02/23/07 A Jarvis	.05 Correspondence with committees regarding new letter to B. Bullard (.2).
02/26/07 A Jarvis	.20 Telephone conference with R. Charles regarding Colt mediation.

TOTAL FOR LEGAL SERVICES RENDERED

\$3,185.62

“Exhibit M-16”

STATEMENT OF ACCOUNT

RAY QUINNEY & NEBEKER

A PROFESSIONAL CORPORATION

ATTORNEYS AT LAW

POST OFFICE BOX 45385

SALT LAKE CITY, UTAH 84145-0385

TELEPHONE (801) 532-1500

FACSIMILE NO. (801) 532-7543

FEDERAL TAX ID NO. 87-0350651

Debtor USA Commercial Mortgage Co., et al.
Thomas J. Allison 4484 South Pecos Road
Las Vegas, NV 89121

March 20, 2007
Invoice No. 359471

For Legal Services Rendered Through February 28, 2007

Thomas J. Allison

Matter No. 34585-00022

Executory Contracts Committee Relations

02/01/07 A Jarvis	.10 Draft memorandum to committees regarding revised motion to dismiss, open issues for discussion.
02/01/07 A Jarvis	.20 Conference call with Committees regarding motion to dismiss, plan and closing issues.
02/01/07 S Strong	.20 Participate in conference call with committees' and debtors' professionals regarding appellate issues and sale closing issues (.8).
02/02/07 A Jarvis	.33 Committee call.
02/02/07 S Strong	.32 Participate in telephone conference with committees and debtors professionals regarding pending appeals, loan servicing issues, sale closing issues, and transition issues (1.3).
02/06/07 A Jarvis	.17 Conference call with Committees regarding transition plan, appeals.
02/06/07 S Strong	.18 Participate in conference call with committees and debtors counsel regarding pending appeals, pending asset sale, and transition issues (.7).

Client No. 34585
Debtor USA Commercial Mortgage Co., et al.

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March 20, 2007

02/07/07 A Jarvis	.07 Draft memo to committees regarding status of discussion with Compass, lease issues.
02/11/07 A Jarvis	.20 Conference call with Committees regarding licensing, closing issues.
02/11/07 S Strong	.20 Participate in conference call with debtors and committees professionals regarding closing pending sale to Compass (.8).
02/13/07 A Jarvis	.15 Conference call with Committees regarding licensing, purchase price adjustment issues.
02/19/07 A Jarvis	.05 Correspondence on calls with Committees on Compass closing, 1142 motion.
02/20/07 S Strong	1.25 Participate in meeting at USACM offices with R. Charles, G. Berman, Diamond McCarthy firm lawyers, other UCC professionals, Diversified professionals, T. Allison regarding transition and post-effective-date issues (2.5).
02/21/07 A Jarvis	.33 Conference call with Committees regarding new motion to stay, 1142 motion.
02/21/07 S Strong	.32 Participate in teleconference with committees and debtors professionals regarding LPGs new motion for stay pending appeal, draft of second motion regarding Plan implementation, and other transition issues (1.3).
02/23/07 A Jarvis	.05 Correspondence with committees on Colt payoff (.2).
02/23/07 A Jarvis	.05 Correspondence with committees on letter to Tabas on Colt loan (.2).
02/23/07 A Jarvis	.10 Correspondence with committees regarding outside date for financing in Colt Gateway (.4).
02/23/07 A Jarvis	.05 Correspondence with committees regarding new letter to B. Bullard (.2).
02/23/07 A Jarvis	.12 Conference call with Committees on response to motion to stay.

TOTAL FOR LEGAL SERVICES RENDERED

\$1,436.12

“Exhibit M-17”

STATEMENT OF ACCOUNT

RAY QUINNEY & NEBEKER

A PROFESSIONAL CORPORATION

ATTORNEYS AT LAW

POST OFFICE BOX 45385

SALT LAKE CITY, UTAH 84145-0385

TELEPHONE (801) 532-1500

FACSIMILE NO. (801) 532-7543

FEDERAL TAX ID NO. 87-0350651

Debtor USA Commercial Mortgage Co., et al.
 Thomas J. Allison 4484 South Pecos Road
 Las Vegas, NV 89121

March 20, 2007
 Invoice No. 359465

For Legal Services Rendered Through February 28, 2007

Thomas J. Allison

Matter No. 34585-00014

Costs

Costs Advanced:

02/28/07 Copying Expense (outside office) - - Salt Lake Legal	432.13
02/28/07 Copying Expense (outside office) - - Salt Lake Legal	1780.13
02/16/07 Travel Expense - - Annette W. Jarvis	260.14
02/16/07 Travel Expense - - Annette W. Jarvis	764.57
02/16/07 Travel Expense - - Annette W. Jarvis	281.02
02/16/07 Travel Expense - - Annette W. Jarvis	301.06
02/16/07 Travel Expense - - Annette W. Jarvis	103.68
02/16/07 Travel Expense - - Elaine A. Monson	558.55
02/16/07 Parking Expense - - Annette W. Jarvis	6.00
02/27/07 UCC Search - - Wells Fargo Remittance Center	18.00
02/27/07 UCC Search - - Wells Fargo Remittance Center	6.00
02/27/07 UCC Search - - Wells Fargo Remittance Center	12.00
02/27/07 UCC Search - - Wells Fargo Remittance Center	152.00
02/27/07 Search Fee - - Wells Fargo Remittance Center	1.03
02/27/07 Search Fee - - Wells Fargo Remittance Center	1.03
02/27/07 Search Fee - - Wells Fargo Remittance Center	1.03
02/28/07 Federal Express Charges	4819.23
02/28/07 Postage	412.00
02/28/07 Database Legal Research	8732.73
02/28/07 Facsimile Expense (Outgoing)	18.50
02/28/07 Copying Expense	3995.60
02/28/07 Business Meal(s)	168.55
02/28/07 Facsimile Long Distance Charges	3.95

Client No. 34585
Debtor USA Commercial Mortgage Co., et al.

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TOTAL COSTS ADVANCED

\$22,828.93

Client Address: **DEBTOR USA COMMERCIAL MORTGAGE CO., E**
Thomas J. Allison 4484 South Pecos Road
Las Vegas, NV 89121

Client Contact: **Thomas J. Allison**
Matter Number: **34585-00014** Matter Name: **Costs**

COST DETAIL

Attorney	Date	Check #	Cost Amount	Cost/Task Code	Quantity	Description of Costs Advanced	Index #
rq&n	02/01/07		\$0.20	064	1	Copying Expense 020107 OKERLUND LORRI	1869671
rq&n	02/01/07		\$242.60	064	1,213	Copying Expense 020107 BROWN PATRICIA	1869672
rq&n	02/01/07		\$39.60	064	198	Copying Expense 020107 HURST CARRIE	1869673
rq&n	02/01/07		\$72.80	064	364	Copying Expense 020107 HURST CARRIE	1869674
rq&n	02/01/07		\$65.80	064	329	Copying Expense 020107 BROWN PATRICIA	1869675
rq&n	02/01/07		\$44.20	064	221	Copying Expense 020107 BOUVIER DAWN	1869676
rq&n	02/01/07		\$0.20	064	1	Copying Expense 020107 BROWN PATRICIA	1869677
rq&n	02/01/07		\$0.40	064	2	Copying Expense 020107 BROWN PATRICIA	1869678
rq&n	02/01/07		\$0.20	064	1	Copying Expense 020107 BROWN PATRICIA	1869679
jarvs	02/01/07		\$11.00	064	55	Copying Expense	1871500
jarvs	02/01/07		\$52.15	013	1	Federal Express Charges	1875281
jarvs	02/01/07		\$41.35	013	1	Federal Express Charges	1875282
rq&n	02/02/07		\$0.20	064	1	Copying Expense 020207 KOTTER BEN	1869987

Attorney	Date	Check #	Cost Amount	Cost/Task Code	Quantity	Description of Costs Advanced	Index #
rq&n	02/02/07		\$72.00	064	360	Copying Expense 020207 MARTIN MELANIE	1869988
rq&n	02/02/07		\$0.80	064	4	Copying Expense 020207 OKERLUND LORRI	1869989
rq&n	02/02/07		\$25.60	064	128	Copying Expense 020207 MARTIN MELANIE	1869990
rq&n	02/02/07		\$84.00	064	420	Copying Expense 020207 OKERLUND LORRI	1869991
rq&n	02/02/07		\$77.60	064	388	Copying Expense 020207 HURST CARRIE	1869992
rq&n	02/02/07		\$137.60	064	688	Copying Expense 020207 BROWN PATRICIA	1869993
rq&n	02/02/07		\$58.00	064	290	Copying Expense 020207 BROWN PATRICIA	1869994
rq&n	02/02/07		\$0.20	064	1	Copying Expense 020207 BROWN PATRICIA	1869995
rq&n	02/02/07		\$68.40	064	342	Copying Expense 020207 OKERLUND LORRI	1869996
rq&n	02/02/07		\$0.20	064	1	Copying Expense 020207 BROWN PATRICIA	1869997
rq&n	02/02/07		\$48.80	064	244	Copying Expense 020207 OKERLUND LORRI	1869998
rq&n	02/02/07		\$0.20	064	1	Copying Expense 020207 BROWN PATRICIA	1869999
jarvs	02/02/07		\$1,329.80	064	6,649	Copying Expense	1870602
jarvs	02/02/07		\$113.80	064	569	Copying Expense	1871501
jarvs	02/02/07		\$35.00	013	1	Federal Express Charges	1875300
jarvs	02/02/07		\$387.36	013	12	Federal Express Charges	1875301
jarvs	02/02/07		\$494.28	013	18	Federal Express Charges	1875302
jarvs	02/02/07		\$1,314.28	013	44	Federal Express Charges	1875303
jarvs	02/02/07		\$325.90	013	10	Federal Express Charges	1875304
jarvs	02/02/07		\$29.34	013	1	Federal Express Charges	1875305
jarvs	02/02/07		\$25.30	013	1	Federal Express Charges	1875306
jarvs	02/02/07		\$31.05	013	1	Federal Express Charges	1875308
jarvs	02/02/07		\$29.00	013	1	Federal Express Charges	1875309
jarvs	02/02/07		\$15.31	013	1	Federal Express Charges	1875310
jarvs	02/02/07		\$29.00	013	1	Federal Express Charges	1875312
jarvs	02/02/07		\$16.18	013	1	Federal Express Charges	1875313
jarvs	02/02/07		\$40.62	013	1	Federal Express Charges	1875314
jarvs	02/02/07		\$18.59	013	1	Federal Express Charges	1875315
jarvs	02/02/07		\$18.59	013	1	Federal Express Charges	1875317
jarvs	02/02/07		\$21.31	013	1	Federal Express Charges	1875318

Attorney	Date	Check #	Cost Amount	Cost/Task Code	Quantity	Description of Costs Advanced	Index #
jarvs	02/02/07		\$17.37	013	1	Federal Express Charges	1875319
jarvs	02/02/07		\$30.62	013	1	Federal Express Charges	1875321
jarvs	02/02/07		\$30.62	013	1	Federal Express Charges	1875322
jarvs	02/02/07		\$26.89	013	1	Federal Express Charges	1875323
jarvs	02/02/07		\$30.62	013	1	Federal Express Charges	1875324
jarvs	02/02/07		\$12.50	013	1	Federal Express Charges	1875325
jarvs	02/02/07		\$13.78	013	1	Federal Express Charges	1875326
jarvs	02/02/07		\$30.62	013	1	Federal Express Charges	1875327
jarvs	02/02/07		\$29.73	013	1	Federal Express Charges	1875328
jarvs	02/02/07		\$18.59	013	1	Federal Express Charges	1875329
jarvs	02/02/07		\$27.46	013	1	Federal Express Charges	1875353
jarvs	02/02/07		\$27.46	013	1	Federal Express Charges	1875354
jarvs	02/02/07		\$29.87	013	1	Federal Express Charges	1875355
jarvs	02/02/07		\$18.59	013	1	Federal Express Charges	1875356
jarvs	02/02/07		\$27.46	013	1	Federal Express Charges	1875357
jarvs	02/02/07		\$10.80	013	1	Federal Express Charges	1875358
jarvs	02/02/07		\$32.59	013	1	Federal Express Charges	1875359
jarvs	02/02/07		\$39.87	013	1	Federal Express Charges	1875360
jarvs	02/02/07		\$27.46	013	1	Federal Express Charges	1875361
jarvs	02/02/07		\$27.46	013	1	Federal Express Charges	1875362
jarvs	02/02/07		\$20.12	013	1	Federal Express Charges	1875386
jarvs	02/02/07		\$27.46	013	1	Federal Express Charges	1875387
rq&n	02/05/07		\$0.20	064	1	Copying Expense 020507 OKERLUND LORRI	1870104
rq&n	02/05/07		\$2.20	064	11	Copying Expense 020507 WARDLE GAY L	1870105
rq&n	02/05/07		\$2.00	064	10	Copying Expense 020507 BROWN PATRICIA	1870106
rq&n	02/05/07		\$1.40	064	7	Copying Expense 020507 BROWN PATRICIA	1870107
rq&n	02/05/07		\$0.60	064	3	Copying Expense 020507 BROWN PATRICIA	1870108
rq&n	02/05/07		\$9.60	064	48	Copying Expense 020507 MARTIN MELANIE	1870109
hurst	02/05/07		\$155.37	019	1	Westlaw	1871259
jarvs	02/05/07		\$0.00	079	16	Exhibit Tabs	1874254

Attorney	Date	Check #	Cost Amount	Cost/Task Code	Quantity	Description of Costs Advanced	Index #
jarvs	02/05/07		\$61.45	013	1	Federal Express Charges	1875284
jarvs	02/05/07		\$30.59	013	1	Federal Express Charges	1875285
jarvs	02/05/07		\$80.60	013	1	Federal Express Charges	1875286
jarvs	02/05/07		\$37.08	013	1	Federal Express Charges	1875287
jarvs	02/05/07		\$56.16	013	1	Federal Express Charges	1875288
rq&n	02/06/07		\$0.40	064	2	Copying Expense 020607 WARDLE GAY L	1870248
rq&n	02/06/07		\$109.80	064	549	Copying Expense 020607 HURST CARRIE	1870249
rq&n	02/06/07		\$0.20	064	1	Copying Expense 020607 OKERLUND LORRI	1870250
rq&n	02/06/07		\$2.40	064	12	Copying Expense 020607 MARTIN MELANIE	1870251
rq&n	02/06/07		\$4.60	064	23	Copying Expense 020607 MARTIN MELANIE	1870252
rq&n	02/06/07		\$2.60	064	13	Copying Expense 020607 BROWN PATRICIA	1870253
rq&n	02/06/07		\$23.40	064	117	Copying Expense 020607 MARTIN MELANIE	1870254
hunt	02/06/07		\$263.86	019	1	Westlaw	1871258
mons n	02/06/07		\$300.08	019	1	Westlaw	1871266
jarvs	02/06/07		\$230.40	016	1	Postage	1871674
jarvs	02/06/07		\$26.14	013	1	Federal Express Charges	1875336
jarvs	02/06/07		\$15.44	013	1	Federal Express Charges	1875337
rq&n	02/07/07		\$12.40	064	62	Copying Expense 020707 MARTIN MELANIE	1870412
rq&n	02/07/07		\$16.00	021	32	Facsimile Expense (Outgoing) 15594351500 GLADE KEVIN G	1870413
rq&n	02/07/07		\$2.63	491	1	Facsimile Long Distance Charges 15594351500 GLADE KEVIN G	1870414
rq&n	02/07/07		\$0.40	064	2	Copying Expense 020707 BROWN PATRICIA	1870415
rq&n	02/07/07		\$0.20	064	1	Copying Expense 020707 HURST CARRIE	1870416
rq&n	02/07/07		\$0.60	064	3	Copying Expense 020707 BROWN PATRICIA	1870417
rq&n	02/08/07		\$1.60	064	8	Copying Expense 020807 OKERLUND LORRI	1870709
rq&n	02/08/07		\$0.20	064	1	Copying Expense 020807 OKERLUND LORRI	1870710
rq&n	02/08/07		\$1.80	064	9	Copying Expense 020807 OKERLUND LORRI	1870711
rq&n	02/08/07		\$0.40	064	2	Copying Expense 020807 BROWN PATRICIA	1870712
rq&n	02/08/07		\$0.20	064	1	Copying Expense 020807 BROWN PATRICIA	1870713
rq&n	02/08/07		\$0.40	064	2	Copying Expense 020807 BROWN PATRICIA	1870714
rq&n	02/08/07		\$3.00	064	15	Copying Expense 020807 BROWN PATRICIA	1870715

Attorney	Date	Check #	Cost Amount	Cost/Task Code	Quantity	Description of Costs Advanced	Index #
hurst	02/08/07		\$177.76	019	1	Westlaw	1873050
rq&n	02/09/07		\$4.80	064	24	Copying Expense 020907 HURST CARRIE	1871059
rq&n	02/09/07		\$24.00	064	120	Copying Expense 020907 HURST CARRIE	1871060
rq&n	02/09/07		\$13.00	064	65	Copying Expense 020907 BROWN PATRICIA	1871061
rq&n	02/09/07		\$78.00	064	390	Copying Expense 020907 HURST CARRIE	1871062
rq&n	02/09/07		\$40.60	064	203	Copying Expense 020907 BINGHAM KAREN	1871063
rq&n	02/09/07		\$57.40	064	287	Copying Expense 020907 BROWN PATRICIA	1871064
rq&n	02/09/07		\$218.40	064	1,092	Copying Expense 020907 BINGHAM KAREN	1871065
rq&n	02/09/07		\$210.00	064	1,050	Copying Expense 020907 HURST CARRIE	1871066
rq&n	02/09/07		\$96.00	064	480	Copying Expense 020907 BROWN PATRICIA	1871067
rq&n	02/09/07		\$76.20	064	381	Copying Expense 020907 HURST CARRIE	1871068
rq&n	02/09/07		\$18.00	064	90	Copying Expense 020907 BROWN PATRICIA	1871069
jarvs	02/09/07		\$168.00	016	1	Postage	1871697
hunt	02/09/07		\$393.93	019	1	Westlaw	1873049
rq&n	02/12/07		\$0.20	064	1	Copying Expense 021207 MARTIN MELANIE	1871424
rq&n	02/12/07		\$0.40	064	2	Copying Expense 021207 HURST CARRIE	1871425
rq&n	02/12/07		\$0.20	064	1	Copying Expense 021207 HURST CARRIE	1871426
rq&n	02/12/07		\$3.40	064	17	Copying Expense 021207 HURST CARRIE	1871427
rq&n	02/12/07		\$3.20	064	16	Copying Expense 021207 BROWN PATRICIA	1871428
jarvs	02/12/07		\$0.20	064	1	Copying Expense	1871504
jarvs	02/12/07		\$2.60	064	13	Copying Expense	1871505
jarvs	02/12/07		\$8.80	064	44	Copying Expense	1871506
bouvr	02/12/07		\$107.80	019	1	Westlaw	1873044
hurst	02/12/07		\$353.97	019	1	Westlaw	1873051
jarvs	02/12/07		\$167.22	013	1	Federal Express Charges	1875343
jarvs	02/12/07		\$167.22	013	1	Federal Express Charges	1875344
jarvs	02/12/07		\$117.48	013	1	Federal Express Charges	1875345
jarvs	02/12/07		\$72.79	013	1	Federal Express Charges	1875346
jarvs	02/12/07		\$136.40	013	1	Federal Express Charges	1875347
jarvs	02/12/07		\$125.17	013	1	Federal Express Charges	1875348

Attorney	Date	Check #	Cost Amount	Cost/Task Code	Quantity	Description of Costs Advanced	Index #
jarvs	02/12/07		\$147.77	013	1	Federal Express Charges	1875349
jarvs	02/12/07		\$13.90	013	1	Federal Express Charges	1875350
rq&n	02/13/07		\$0.40	064	2	Copying Expense 021307 HURST CARRIE	1871596
rq&n	02/13/07		\$0.40	064	2	Copying Expense 021307 HURST CARRIE	1871597
rq&n	02/13/07		\$1.20	064	6	Copying Expense 021307 HURST CARRIE	1871598
rq&n	02/13/07		\$38.60	064	193	Copying Expense 021307 HURST CARRIE	1871599
rq&n	02/13/07		\$3.00	064	15	Copying Expense 021307 HURST CARRIE	1871600
rq&n	02/13/07		\$3.00	064	15	Copying Expense 021307 HURST CARRIE	1871601
rq&n	02/13/07		\$0.40	064	2	Copying Expense 021307 HURST CARRIE	1871602
rq&n	02/13/07		\$1.50	021	3	Facsimile Expense (Outgoing) 19163294900 MONSON ELAINE A	1871603
rq&n	02/13/07		\$0.88	491	1	Facsimile Long Distance Charges 19163294900 MONSON ELAINE A	1871604
rq&n	02/13/07		\$6.20	064	31	Copying Expense 021307 HURST CARRIE	1871605
rq&n	02/13/07		\$16.60	064	83	Copying Expense 021307 HURST CARRIE	1871606
jarvs	02/13/07		\$89.60	064	448	Copying Expense	1873115
jarvs	02/13/07		\$5.60	064	28	Copying Expense	1873116
jarvs	02/13/07		\$13.20	064	66	Copying Expense	1873117
kottr	02/13/07		\$561.49	019	1	Westlaw	1873305
monsn	02/13/07		\$42.01	019	1	Westlaw	1873310
rq&n	02/14/07		\$1.40	064	7	Copying Expense 021407 BROWN PATRICIA	1871810
rq&n	02/14/07		\$1.00	021	2	Facsimile Expense (Outgoing) 14807245115 MONSON ELAINE A	1871811
rq&n	02/14/07		\$0.44	491	1	Facsimile Long Distance Charges 14807245115 MONSON ELAINE A	1871812
rq&n	02/14/07		\$0.60	064	3	Copying Expense 021407 BROWN PATRICIA	1871813
jarvs	02/14/07		\$20.76	013	1	Federal Express Charges	1875388
rq&n	02/15/07		\$1.60	064	8	Copying Expense 021507 MONSON DOUGLAS M	1871943
rq&n	02/15/07		\$0.20	064	1	Copying Expense 021507 MONSON DOUGLAS M	1871944
jarvs	02/16/07	142596	\$260.14	118	1	Travel Expense -- Annette W. Jarvis	1872009
jarvs	02/16/07	142596	\$28.22	474	1	Business Meal(s) -- Annette W. Jarvis	1872010
jarvs	02/16/07	142596	\$764.57	118	1	Travel Expense -- Annette W. Jarvis	1872011
jarvs	02/16/07	142596	\$49.82	474	1	Business Meal(s) -- Annette W. Jarvis	1872012
jarvs	02/16/07	142596	\$281.02	118	1	Travel Expense -- Annette W. Jarvis	1872013

Attorney	Date	Check #	Cost Amount	Cost/Task Code	Quantity	Description of Costs Advanced	Index #
jarvs	02/16/07	142596	\$6.00	122	1	Parking Expense -- Annette W. Jarvis	1872014
jarvs	02/16/07	142596	\$301.06	118	1	Travel Expense -- Annette W. Jarvis	1872015
jarvs	02/16/07	142596	\$103.68	118	1	Travel Expense -- Annette W. Jarvis	1872016
jarvs	02/16/07	142596	\$11.80	474	1	Business Meal(s) -- Annette W. Jarvis	1872017
jarvs	02/16/07	142607	\$558.55	118	1	Travel Expense -- Elaine A. Monson	1872018
jarvs	02/16/07	142607	\$78.71	474	1	Business Meal(s) -- Elaine A. Monson	1872019
rq&n	02/16/07		\$0.40	064	2	Copying Expense 021607 HURST CARRIE	1872141
rq&n	02/16/07		\$0.40	064	2	Copying Expense 021607 HURST CARRIE	1872142
rq&n	02/16/07		\$0.80	064	4	Copying Expense 021607 HURST CARRIE	1872143
bouvr	02/16/07		\$384.54	019	1	Westlaw	1873296
hurst	02/16/07		\$594.84	019	1	Westlaw	1873303
jarvs	02/16/07		\$0.00	079	10	Exhibit Tabs	1874282
jarvs	02/16/07		\$13.90	013	1	Federal Express Charges	1875428
jarvs	02/16/07		\$13.23	013	1	Federal Express Charges	1875429
jarvs	02/16/07		\$12.62	013	1	Federal Express Charges	1875433
jarvs	02/20/07		\$2.00	064	10	Copying Expense	1873109
jarvs	02/20/07		\$51.80	064	259	Copying Expense	1873110
jarvs	02/20/07		\$20.76	013	1	Federal Express Charges	1875450
rq&n	02/21/07		\$0.20	064	1	Copying Expense 022107 BROWN PATRICIA	1872627
rq&n	02/21/07		\$1.00	064	5	Copying Expense 022107 BROWN PATRICIA	1872628
rq&n	02/21/07		\$0.20	064	1	Copying Expense 022107 HURST CARRIE	1872629
rq&n	02/21/07		\$0.20	064	1	Copying Expense 022107 HURST CARRIE	1872630
rq&n	02/21/07		\$2.80	064	14	Copying Expense 022107 MARTIN MELANIE	1872631
rq&n	02/21/07		\$0.40	064	2	Copying Expense 022107 MARTIN MELANIE	1872632
rq&n	02/21/07		\$1.60	064	8	Copying Expense 022107 MARTIN MELANIE	1872633
jarvs	02/21/07		\$7.20	016	1	Postage	1874029
jarvs	02/21/07		\$6.40	016	1	Postage	1874030
rq&n	02/22/07		\$7.20	064	36	Copying Expense 022207 MARTIN MELANIE	1872806
rq&n	02/22/07		\$2.00	064	10	Copying Expense 022207 BROWN PATRICIA	1872807
rq&n	02/22/07		\$115.60	064	578	Copying Expense 022207 BROWN PATRICIA	1872808

Attorney	Date	Check #	Cost Amount	Cost/Task Code	Quantity	Description of Costs Advanced	Index #
rq&n	02/22/07		\$3.40	064	17	Copying Expense 022207 MONSON DOUGLAS M	1872809
rq&n	02/22/07		\$0.40	064	2	Copying Expense 022207 BROWN PATRICIA	1872810
rq&n	02/22/07		\$4.60	064	23	Copying Expense 022207 MARTIN MELANIE	1872811
rq&n	02/23/07		\$0.40	064	2	Copying Expense 022307 BROWN PATRICIA	1872998
rq&n	02/23/07		\$27.20	064	136	Copying Expense 022307 WARDLE GAY L	1872999
rq&n	02/23/07		\$16.40	064	82	Copying Expense 022307 WARDLE GAY L	1873000
rq&n	02/23/07		\$0.40	064	2	Copying Expense 022307 BROWN PATRICIA	1873001
jarvs	02/23/07		\$0.20	064	1	Copying Expense	1873113
hurst	02/23/07		\$521.93	019	1	Westlaw	1874320
rq&n	02/26/07		\$1.20	064	6	Copying Expense 022607 BROWN PATRICIA	1873246
rq&n	02/26/07		\$1.60	064	8	Copying Expense 022607 BROWN PATRICIA	1873247
kottr	02/26/07		\$479.73	019	1	Westlaw	1874324
tsu	02/26/07		\$1,305.35	019	1	Westlaw	1874334
jarvs	02/27/07	142712	\$1.03	389	1	Search Fee - - Wells Fargo Remittance Center	1873326
jarvs	02/27/07	142712	\$1.03	389	1	Search Fee - - Wells Fargo Remittance Center	1873327
jarvs	02/27/07	142712	\$6.00	207	1	UCC Search - - Wells Fargo Remittance Center	1873328
jarvs	02/27/07	142712	\$12.00	207	1	UCC Search - - Wells Fargo Remittance Center	1873329
jarvs	02/27/07	142712	\$152.00	207	1	UCC Search - - Wells Fargo Remittance Center	1873330
jarvs	02/27/07	142712	\$1.03	389	1	Search Fee - - Wells Fargo Remittance Center	1873339
jarvs	02/27/07	142712	\$18.00	207	1	UCC Search - - Wells Fargo Remittance Center	1873342
rq&n	02/27/07		\$0.80	064	4	Copying Expense 022707 CRIST SHANNON	1873546
rq&n	02/27/07		\$0.60	064	3	Copying Expense 022707 BROWN PATRICIA	1873547
jarvs	02/28/07	142767	\$432.13	065	1	Copying Expense (outside office) - - Salt Lake Legal	1873717
jarvs	02/28/07	142767	\$1,780.13	065	1	Copying Expense (outside office) - - Salt Lake Legal	1873720
rq&n	02/28/07		\$0.40	064	2	Copying Expense 022807 WARDLE GAY L	1873912
rq&n	02/28/07		\$12.40	064	62	Copying Expense 022807 HURST CARRIE	1873913
rq&n	02/28/07		\$1.60	064	8	Copying Expense 022807 HURST CARRIE	1873914
rq&n	02/28/07		\$4.40	064	22	Copying Expense 022807 MONSON DOUGLAS M	1873915
rq&n	02/28/07		\$3.00	064	15	Copying Expense 022807 MONSON DOUGLAS M	1873916
rq&n	02/28/07		\$0.80	064	4	Copying Expense 022807 HURST CARRIE	1873917

Attorney	Date	Check #	Cost Amount	Cost/Task Code	Quantity	Description of Costs Advanced	Index #
rq&n	02/28/07		\$7.40	064	37	Copying Expense 022807 BROWN PATRICIA	1873918
rq&n	02/28/07		\$9.60	064	48	Copying Expense 022807 BROWN PATRICIA	1873919
jarvs	02/28/07		\$383.04	019	1	Westlaw	1874623
jarvs	02/28/07		\$1,569.68	019	1	Westlaw	1874624
hunt	02/28/07		\$15.40	019	1	Westlaw	1874628
kottr	02/28/07		\$274.52	019	1	Westlaw	1874629
tsu	02/28/07		\$847.43	019	1	Westlaw	1874637
COST TOTAL			\$22,828.93				

“Exhibit M-18”

STATEMENT OF ACCOUNT

RAY QUINNEY & NEBEKER

A PROFESSIONAL CORPORATION

ATTORNEYS AT LAW

POST OFFICE BOX 45385

SALT LAKE CITY, UTAH 84145-0385

TELEPHONE (801) 532-1500

FACSIMILE NO. (801) 532-7543

FEDERAL TAX ID NO. 87-0350651

Debtor USA Commercial Mortgage Co., et al.
Thomas J. Allison 4484 South Pecos Road
Las Vegas, NV 89121

March 20, 2007
Invoice No. 359468

For Legal Services Rendered Through February 28, 2007

Thomas J. Allison

Matter No. 34585-00019

FTD Committee Relations

02/01/07 A Jarvis	.10 Draft memorandum to committees regarding revised motion to dismiss, open issues for discussion.
02/01/07 A Jarvis	.20 Conference call with Committees regarding motion to dismiss, plan and closing issues.
02/01/07 S Strong	.20 Participate in conference call with committees' and debtors' professionals regarding appellate issues and sale closing issues (.8).
02/02/07 A Jarvis	.32 Committee call.
02/02/07 S Strong	.33 Participate in telephone conference with committees and debtors professionals regarding pending appeals, loan servicing issues, sale closing issues, and transition issues (1.3).
02/06/07 A Jarvis	.30 Correspondence with FTDF Committee regarding LPG appeal.
02/06/07 A Jarvis	.18 Conference call with Committees regarding transition plan, appeals.

Client No. 34585
Debtor USA Commercial Mortgage Co., et al.

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02/06/07 S Strong	.17 Participate in conference call with committees and debtors counsel regarding pending appeals, pending asset sale, and transition issues (.7).
02/07/07 A Jarvis	.08 Draft memo to committees regarding status of discussion with Compass, lease issues.
02/11/07 A Jarvis	.20 Conference call with Committees regarding licensing, closing issues.
02/11/07 S Strong	.20 Participate in conference call with debtors and committees professionals regarding closing pending sale to Compass (.8).
02/13/07 A Jarvis	.15 Conference call with Committees regarding licensing, purchase price adjustment issues.
02/19/07 A Jarvis	.05 Correspondence on calls with Committees on Compass closing, 1142 motion.
02/21/07 A Jarvis	.32 Conference call with Committees regarding new motion to stay, 1142 motion.
02/21/07 S Strong	.33 Participate in teleconference with committees and debtors professionals regarding LPGs new motion for stay pending appeal, draft of second motion regarding Plan implementation, and other transition issues (1.3).
02/22/07 A Jarvis	.30 Telephone conference with R. Charles regarding Colt, motion to remain in leased premises and correspondence regarding same.
02/23/07 A Jarvis	.13 Conference call with Committees on response to motion to stay.
02/23/07 A Jarvis	.05 Correspondence with committees on Colt payoff (.2).
02/23/07 A Jarvis	.05 Correspondence with committees on letter to Tabas on Colt loan (.2).
02/23/07 A Jarvis	.10 Correspondence with committees regarding outside date for financing in Colt Gateway (.4).

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Debtor USA Commercial Mortgage Co., et al.

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02/23/07 A Jarvis .05 Correspondence with committees regarding new
letter to B. Bullard (.2).

TOTAL FOR LEGAL SERVICES RENDERED

\$1,301.88